

FILED

2017 FEB -6 AM 11:19

LERK U.S. DISTRICT COURT  
NORTHERN DISTRICT OF OHIO  
CLEVELAND

IN THE UNITED STATES DISTRICT COURT  
FOR THE NORTHERN DISTRICT OF OHIO  
EASTERN DIVISION

UNITED STATES OF AMERICA,

) INFORMATION

Plaintiff,

) JUDGE

v.

) CASE NO. 17 CR 0049

LEONA T. MOORE,  
aka LEONA MCDONALD, aka TWIN,  
Defendant.

) Title 26, Section 7206(2), United States  
Code

)

)

JUDGE GAUGHAN

The United States Attorney Charges:

GENERAL ALLEGATIONS

At all times relevant to this Information or other times specified:

1. From in or around 2009 to in or around 2015, Defendant LEONA T. MOORE, (aka, "LEONA MCDONALD", aka "TWIN"), operated a tax preparation business known variously as Leona Moore Tax Services or Moore's Tax Services.
2. Defendant obtained clients by word of mouth and through Facebook. In one instance, Defendant told a client that if the client knew people who were not happy with the amount their return preparers obtained in refunds, Defendant could get them more money. Defendant told the client that she could give people fake school credits and fake dependents, and

that Defendant was looking for people who would sell Defendant the personal identifying information of their children.

3. Defendant obtained financial information from clients, including information about self-employment. In many instances, the clients did not provide to Defendant information about the amount of income they earned in their self-employment.

4. Defendant filed tax returns for clients that contained various false statements, including, among others, false information about self-employment, false and inflated information about the amount of income and false information about the number of dependents, all in order to generate refunds from the Earned Income Credit and/or the Additional Child Credit greater than the refunds to which her clients were entitled. In some instances, clients provided Defendant with legitimate Forms W-2 they obtained from their employers and Defendant fabricated additional non-Forms W-2 business income that she reported on their returns.

5. Defendant did not review the returns with her clients, nor did she give them copies.

6. Defendant did not sign the returns as the preparer, nor did she report the income she earned from the scheme on her own tax returns.

7. On some occasions, Defendant caused the refunds to be split, with a portion of the refund (between \$100 and \$2,500) for a client going directly to a bank account Defendant controlled and the remainder going directly to the client's bank account. On some occasions, Defendant's clients paid her in cash.

8. As a result of her conduct, the Internal Revenue Service paid approximately \$814,000 in refunds to Defendant and her clients to which Defendant and her clients were not entitled.

The United States Attorney further charges:

**COUNTS 1-34**  
**(Aided and Assisting in the Preparation and Presentation of  
False Income Tax Returns, 26 U.S.C. § 7206(2))**

9. Paragraphs 1-7 of this Information are re-alleged and incorporated by reference as if fully set forth herein.

The Offense

10. On or about the dates listed below, in the Northern District of Ohio, Eastern Division, Defendant LEONA T. MOORE, (aka “LEONA MCDONALD”, aka “TWIN”), did willfully aid and assist in, and procure, counsel, and advise the preparation and presentation to the Internal Revenue Service, of tax returns, on Form 1040, U.S. Individual Income Tax Return, of her clients stated below, for the calendar years stated below, each of which was fraudulent and false as to any material matter, each constituting a separate count:

Count	Client Initials	Tax Year	Form	Approximate Date Filed
1	DA	2012	1040	February 24, 2013
2	DA	2013	1040	February 27, 2014
3	DA	2014	1040	February 16, 2015
4	CB	2011	1040	March 10, 2012
5	CB	2012	1040	February 13, 2013
6	RC	2013	1040	February 9, 2014
7	RC	2014	1040	January 21, 2015
8	TC	2013	1040	February 14, 2014
9	DD	2012	1040	February 19, 2013
10	DD	2013	1040	February 27, 2014
11	DD	2014	1040	February 5, 2015
12	DDu	2011	1040	January 17, 2012
13	DDu	2012	1040	February 3, 2013
14	DDu	2013	1040	February 6, 2014
15	DDu	2014	1040	January 29, 2015
16	DJ	2014	1040	January 31, 2015
17	TJ	2013	1040	February 4, 2014
18	TJ	2014	1040	January 21, 2015
19	MJ	2013	1040	February 16, 2014
20	JK	2012	1040	February 2, 2013

21	JK	2013	1040	January 29, 2014
22	JK	2014	1040	February 4, 2015
23	DM	2012	1040	February 6, 2013
24	EN	2011	1040	January 17, 2012
25	EN	2012	1040	January 31, 2013
26	EN	2013	1040	February 4, 2014
27	EN	2014	1040	January 26, 2015
28	TS	2012	1040	February 9, 2013
29	TS	2013	1040	February 6, 2014
30	RS	2014	1040	March 10, 2015
31	LT	2013	1040	February 26, 2014
32	LT	2014	1040	February 9, 2015
33	AW	2013	1040	April 1, 2014
34	SW	2013	1040	February 22, 2014

All in violation of Title 26, United States Code, Section 7206(2).

CAROLE S. RENDON  
United States Attorney

By: Ava R. Dustin  
AVA R. DUSTIN, CHIEF  
Criminal Division